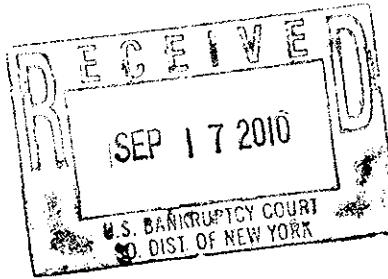


**EXHIBIT 2**

December 21, 2009

Irving H. Picard, Trustee  
C/O Baker & Hostetler LLP  
Attn: Claims Department  
45 Rockefeller Plaza  
New York, New York 10111



Re: Lamar Ellis written opposition Ref: Bankruptcy Case No: 08-1789

I, Lamar Ellis, of Lamar Ellis Trust disagree with the "Trustee" December 11, 2009 determination Re: Case No. 008118 which indicates that Lamar Ellis Trust was being denied a claim to Bernard L. Madoff investment securities because the "Trustee" could not locate an account in Lamar Ellis Trust.

My disagreement is that the Trustee appeared not to take into account that there were other ways that Madoff could have ended up with stolen assets that he could have traded. This is exactly what was found to be the case as described by several law enforcement groups, including the FBI (see enclosed list of agencies) whom have been investigating Lamar Ellis' stolen assets since September, 2003 when first reported to the Pomona, CA police department. That law enforcement group, evidently working confidentially and incognito for much of the past seven years. The Lamar Ellis Trust was notified in late 2008 the group had located some of the Lamar Ellis Trust assets in the hands of Bernard L. Madoff and that his office had traded Lamar Ellis Trust assets through NASDAQ since 2005, while Madoff was the director of NASDAQ.

The enclosed page entitled "Confidential Report Guaranteed Tax Shelter Bearer Certificate" is the damaging piece of evidence against Madoff, showing he and others were unlawfully trading Lamar Ellis Trust assets.

Lastly, the Trustee did not take into account that the assets that Madoff and others stole from Lamar Ellis Trust and through NASDAQ were U.S. Government Guaranteed Instruments under Section 1045 Tentative IRC Refund, see enclosed 1045 instructions Re: that states that the U.S. Government is responsible to Lamar Ellis Trust for a refund of those stolen assets that ended up in the hands of Madoff and are now being contested in the U.S. Tax Court with Lamar Ellis as the petitioner, Docket No: 26342-09.

Lamar Ellis  
1372 Fern Lake Avenue  
Brea, CA 92821